



3015 (02-09-04)

**ANNUAL REPORT**

OF

Name: MARSHALL WATER AND SEWER

---

Principal Office: 130 SOUTH PARDEE STREET  
P.O. BOX 45  
MARSHALL, WI 53559

---

For the Year Ended: DECEMBER 31, 1998

---

WATER, ELECTRIC, OR JOINT UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

*This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.*

## SIGNATURE PAGE

I SUSAN A PECK of  
(Person responsible for accounts)

\_\_\_\_\_, certify that I  
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

	03/09/1999
(Signature of person responsible for accounts)	(Date)

CLERK/TREASURER \_\_\_\_\_  
(Title)

**TABLE OF CONTENTS**

<b>Schedule Name</b>	<b>Page</b>
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
 <b>FINANCIAL SECTION</b>	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Balance Sheet	F-05
Net Utility Plant	F-06
Accumulated Provision for Depreciation and Amortization of Utility Plant	F-07
Net Nonutility Property (Accts. 121 & 122)	F-08
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-09
Materials and Supplies	F-10
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-11
Capital Paid in by Municipality (Acct. 200)	F-12
Bonds (Acct. 221)	F-13
Notes Payable & Miscellaneous Long-Term Debt	F-14
Taxes Accrued (Acct. 236)	F-15
Interest Accrued (Acct. 237)	F-16
Contributions in Aid of Construction (Account 271)	F-17
Balance Sheet End-of-Year Account Balances	F-18
Return on Rate Base Computation	F-19
Return on Proprietary Capital Computation	F-20
Important Changes During the Year	F-21
Financial Section Footnotes	F-22
 <b>WATER OPERATING SECTION</b>	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service	W-08
Source of Supply, Pumping and Purchased Water Statistics	W-10
Sources of Water Supply - Ground Waters	W-11
Sources of Water Supply - Surface Waters	W-12
Pumping & Power Equipment	W-13
Reservoirs, Standpipes & Water Treatment	W-14
Water Mains	W-15
Water Services	W-16
Meters	W-17
Hydrants and Distribution System Valves	W-18
Water Operating Section Footnotes	W-19

---

**IDENTIFICATION AND OWNERSHIP**

---

**Exact Utility Name:** MARSHALL WATER AND SEWER**Utility Address:** 130 SOUTH PARDEE STREET

P.O. BOX 45

MARSHALL, WI 53559

**When was utility organized?** 1/1/1941**Report any change in name:****Effective Date:****Utility Web Site:**

---

**Utility employee in charge of correspondence concerning this report:**

---

**Name:** SUSAN A PECK**Title:** CLERK/TREASURER**Office Address:**

130 SOUTH PARDEE STREET

P.O. BOX 45

MARSHALL, WI 53559-0045

**Telephone:** (608) 655 - 4017**Fax Number:** (608) 655 - 4273**E-mail Address:**

---

**Individual or firm, if other than utility employee, preparing this report:**

---

**Name:** KARLA ROTH**Title:** SENIOR ACCOUNTANT**Office Address:** VIRCHOW, KRAUSE & CO., LLP

4600 AMERICAN PKWY

P.O. BOX 7398

MADISON, WI 53707-7398

**Telephone:** (608) 249 - 6622**Fax Number:** (608) 249 - 8532**E-mail Address:** kroth@virchowkrause.com

---

**Are records of utility audited by individuals or firms, other than utility employee?** YES

---

**Individual or firm, if other than utility employee, auditing utility records:**

---

**Name:** VIRCHOW, KRAUSE & CO., LLP**Title:****Office Address:** VIRCHOW, KRAUSE & CO., LLP

4600 AMERICAN PKWY

P.O. BOX 7398

MADISON, WI 53707-7398

**Telephone:** (608) 249 - 6622**Fax Number:** (608) 249 - 8532**E-mail Address:** kroth@virchowkrause.com**Date of most recent audit report:** 1/19/1999**Period covered by most recent audit:** 1/1/98 - 12/31/98

---

**IDENTIFICATION AND OWNERSHIP**

---

---

**Names and titles of utility management including manager or superintendent:**

---

**Name:** STEPHEN SWIGGUM**Title:** UTILITY SUPERINTENDENT**Office Address:**405 EAST MAIN STREET  
P.O. BOX 45  
MARSHALL, WI 53559-0045**Telephone:** (608) 655 - 3814**Fax Number:** (608) 655 - 4273**E-mail Address:**

---

**Name:** SUSAN A PECK**Title:** CLERK TREASURER**Office Address:**130 SOUTH PARDEE STREET  
P.O. BOX 45  
MARSHALL, WI 53559-0045**Telephone:** (608) 655 - 4017**Fax Number:** (608) 655 - 4273**E-mail Address:**

---

**Name of utility commission/committee:**    MARSHALL VILLAGE BOARD

---

**Names of members of utility commission/committee:**PHILIP ADAS  
SHAWN D ARNOLD  
HAROLD HART  
MARLIN E HENSLER, JR, VILLAGE PRESIDENT  
DAN POWELL  
MARY ROSECKY  
SALLY WADDELL

---

**Is sewer service rendered by the utility?** YES**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes?** YES**Date of Ordinance:** 5/23/1952**Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?**    NO

---

**Provide the following information regarding the provider(s) of contract services:**

---

---

## IDENTIFICATION AND OWNERSHIP

---

**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

---

**Contract/Agreement beginning-ending dates:**

**Provide a brief description of the nature of Contract Operations being provided:**

**INCOME STATEMENT**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	250,449	244,291	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401)	104,378	105,988	2
Depreciation Expense (403)	34,961	33,499	3
Amortization Expense (404)	0	0	4
Taxes (408)	46,240	41,919	5
<b>Total Operating Expenses</b>	<b>185,579</b>	<b>181,406</b>	
<b>Net Operating Income</b>	<b>64,870</b>	<b>62,885</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>64,870</b>	<b>62,885</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	36,624	28,084	9
Miscellaneous Nonoperating Income (421)	356,098	288,346	10
<b>Total Other Income</b>	<b>392,722</b>	<b>316,430</b>	
<b>Total Income</b>	<b>457,592</b>	<b>379,315</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
<b>Total Miscellaneous Income Deductions</b>	<b>0</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>457,592</b>	<b>379,315</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	157,860	82,907	13
Amortization of Debt Discount and Expense (428)	1,614	3,877	14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	0	64	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)	129,053	25,028	18
<b>Total Interest Charges</b>	<b>30,421</b>	<b>61,820</b>	
<b>Net Income</b>	<b>427,171</b>	<b>317,495</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,220,937	903,442	19
Balance Transferred from Income (433)	427,171	317,495	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>1,648,108</b>	<b>1,220,937</b>	

**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		
NONE		1
<b>Total (Acct. 412):</b>	0	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE		2
<b>Total (Acct. 413):</b>	0	
<b>Nonoperating Rental Income (418):</b>		
NONE		3
<b>Total (Acct. 418):</b>	0	
<b>Interest and Dividend Income (419):</b>		
Investment income	36,624	4
<b>Total (Acct. 419):</b>	36,624	
<b>Miscellaneous Nonoperating Income (421):</b>		
Income from nonregulated sewer utility	356,098	5
<b>Total (Acct. 421):</b>	356,098	
<b>Miscellaneous Amortization (425):</b>		
NONE		6
<b>Total (Acct. 425):</b>	0	
<b>Other Income Deductions (426):</b>		
NONE		7
<b>Total (Acct. 426):</b>	0	
<b>Miscellaneous Credits to Surplus (434):</b>		
NONE		8
<b>Total (Acct. 434):</b>	0	
<b>Miscellaneous Debits to Surplus (435):</b>		
NONE		9
<b>Total (Acct. 435)--Debit:</b>	0	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215		10
<b>Total (Acct. 436)--Debit:</b>	0	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE		11
<b>Total (Acct. 439)--Debit:</b>	0	



**INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)**

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
Revenues (account 415)					<b>0</b>	<b>1</b>
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					<b>0</b>	<b>2</b>
Payroll					<b>0</b>	<b>3</b>
Materials					<b>0</b>	<b>4</b>
Taxes					<b>0</b>	<b>5</b>
<b>Other (list by major classes):</b>						
NONE					<b>0</b>	<b>6</b>
<b>Total costs and expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

<b>Description (a)</b>	<b>Water Utility (b)</b>	<b>Electric Utility (c)</b>	<b>Sewer Utility (Regulated Only) (d)</b>	<b>Gas Utility (e)</b>	<b>Total (f)</b>	
Total operating revenues	250,449	0	0	0	<b>250,449</b>	<b>1</b>
Less: interdepartmental sales	0		0	0	<b>0</b>	<b>2</b>
Less: interdepartmental rents					<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					<b>0</b>	<b>5</b>
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b> NONE					<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>250,449</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>250,449</b>	

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (100)	2,685,791	2,234,568	<b>1</b>
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	346,794	310,831	<b>2</b>
<b>Net Utility Plant</b>	<b>2,338,997</b>	<b>1,923,737</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	8,404,494	5,193,221	<b>3</b>
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	388,542	698,015	<b>4</b>
<b>Net Nonutility Property</b>	<b>8,015,952</b>	<b>4,495,206</b>	
Investment in Municipality (123)	1,889,984	551,080	<b>5</b>
Other Investments (124)	0	0	<b>6</b>
Special Funds (125)	898,535	627,640	<b>7</b>
<b>Total Other Property and Investments</b>	<b>10,804,471</b>	<b>5,673,926</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	3,104	(2,173)	<b>8</b>
Temporary Cash Investments (132)	72,533	36,497	<b>9</b>
Notes Receivable (141)	0	0	<b>10</b>
Customer Accounts Receivable (142)	67,481	11,745	<b>11</b>
Other Accounts Receivable (143)	0	44,109	<b>12</b>
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	<b>13</b>
Receivables from Municipality (145)	28,001	365,853	<b>14</b>
Materials and Supplies (150)	2,264	4,007	<b>15</b>
Prepayments (165)	0	0	<b>16</b>
Other Current and Accrued Assets (170)			<b>17</b>
<b>Total Current and Accrued Assets</b>	<b>173,383</b>	<b>460,038</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	11,864	13,479	<b>18</b>
Extraordinary Property Losses (182)	0	0	<b>19</b>
Other Deferred Debits (183)	0	0	<b>20</b>
<b>Total Deferred Debits</b>	<b>11,864</b>	<b>13,479</b>	
<b>Total Assets and Other Debits</b>	<b>13,328,715</b>	<b>8,071,180</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	2,021,890	682,986	<b>21</b>
Appropriated Earned Surplus (215)			<b>22</b>
Unappropriated Earned Surplus (216)	1,648,108	1,220,937	<b>23</b>
<b>Total Proprietary Capital</b>	<b>3,669,998</b>	<b>1,903,923</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	6,894,548	2,992,892	<b>24</b>
Advances from Municipality (223)	0	0	<b>25</b>
Other long-Term Debt (224)	59,982	124,982	<b>26</b>
<b>Total Long-Term Debt</b>	<b>6,954,530</b>	<b>3,117,874</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>27</b>
Accounts Payable (232)	606,909	503,360	<b>28</b>
Payables to Municipality (233)	103,118	0	<b>29</b>
Customer Deposits (235)			<b>30</b>
Taxes Accrued (236)	43,051	38,286	<b>31</b>
Interest Accrued (237)	40,922	35,973	<b>32</b>
Other Current and Accrued Liabilities (238)			<b>33</b>
<b>Total Current and Accrued Liabilities</b>	<b>794,000</b>	<b>577,619</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>34</b>
Customer Advances for Construction (252)			<b>35</b>
Other Deferred Credits (253)	0	0	<b>36</b>
<b>Total Deferred Credits</b>	<b>0</b>	<b>0</b>	
<b>OPERATING RESERVES</b>			
Miscellaneous Operating Reserves (265)			<b>37</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	1,910,187	2,471,764	<b>38</b>
<b>Total Liabilities and Other Credits</b>	<b>13,328,715</b>	<b>8,071,180</b>	

**NET UTILITY PLANT**

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Sewer (c)</b>	<b>Gas (d)</b>	<b>Electric (e)</b>	
<b>Plant Accounts:</b>					
Utility Plant in Service (100)	2,249,975	0	0	0	<b>1</b>
Utility Plant Purchased or Sold (391)					<b>2</b>
Utility Plant in Process of Reclassification (392)	435,816				<b>3</b>
Utility Plant Leased to Others (393)					<b>4</b>
Property Held for Future Use (394)					<b>5</b>
Construction Work in Progress (395)					<b>6</b>
Utility Plant Acquisition Adjustments (396)					<b>7</b>
Other Utility Plant Adjustments (397)					<b>8</b>
<b>Total Utility Plant</b>	<b>2,685,791</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	346,794	0	0	0	<b>9</b>
<b>Total Accumulated Provision</b>	<b>346,794</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>2,338,997</b>	<b>0</b>	<b>0</b>	<b>0</b>	

## ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year</b>	310,831				<b>310,831</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	34,961				<b>34,961</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	1,402				<b>1,402</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>36,363</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>36,363</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	400				<b>400</b>	<b>15</b>
Cost of removal					<b>0</b>	<b>16</b>
Other debits (specify):						<b>17</b>
					<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>400</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>400</b>	<b>19</b>
<b>Balance End of Year</b>	<b>346,794</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>346,794</b>	<b>20</b>
<b>Composite Depreciation Rate?</b>	No					<b>21</b>
If yes, what is the rate?						<b>22</b>

**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

<b>Description (a)</b>	<b>Balance First of Year (b)</b>	<b>Additions During Year (c)</b>	<b>Deductions During Year (d)</b>	<b>Balance End of Year (e)</b>	
Nonregulated sewer plant	2,630,632	3,186,807		<b>5,817,439</b>	<b>1</b>
<b>Other (specify):</b>					
CONSTRUCTION WORK IN PROGRESS	2,562,589	0		<b>2,562,589</b>	<b>2</b>
Property held for future use		24,466		<b>24,466</b>	<b>3</b>
<b>Total Nonutility Property (121)</b>	<b>5,193,221</b>	<b>3,211,273</b>	<b>0</b>	<b>8,404,494</b>	
Less accum. prov. depr. & amort. (122)	698,015	142,527	452,000	<b>388,542</b>	<b>4</b>
<b>Net Nonutility Property</b>	<b>4,495,206</b>	<b>3,068,746</b>	<b>(452,000)</b>	<b>8,015,952</b>	

**ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	0	1
<b>Additions:</b>		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
<b>Total Additions</b>	<u>0</u>	
<b>Deductions:</b>		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
<b>Total accounts written off</b>	<u>0</u>	
<b>Balance end of year</b>	<u><u>0</u></u>	



**MATERIALS AND SUPPLIES**

<b>Account (a)</b>	<b>Generation (b)</b>	<b>Transmission (c)</b>	<b>Distribution (d)</b>	<b>Other (e)</b>	<b>Total End of Year (f)</b>	<b>Amount Prior Year (g)</b>	
<b>Electric Utility</b>							
Fuel for generation					0	0	1
Other					0	0	2
<b>Total Electric Utility</b>					<b>0</b>	<b>0</b>	

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>	
Electric utility total	0	0	1
Water utility	2,264	4,007	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
<b>Total Materials and Supplies</b>	<b>2,264</b>	<b>4,007</b>	

## UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
1992 WATER MRB	1,614	428	11,864	1
<b>Total</b>			<b>11,864</b>	
<b>Unamortized premium on debt (251)</b>				
NONE	0	0	0	2
<b>Total</b>			<b>0</b>	

**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	682,986	<b>1</b>
<b>Changes during year (explain):</b>		
Contribution from TIF for construction projects eligible for TIF funds	1,338,904	<b>2</b>
<b>Balance end of year</b>	<b>2,021,890</b>	

**BONDS (ACCT. 221)**

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

<b>Description of Issue (a)</b>	<b>Date of Issue (b)</b>	<b>Final Maturity Date (c)</b>	<b>Interest Rate (d)</b>	<b>Principal Amount End of Year (e)</b>	
WATER REVENUE BONDS	05/01/1992	05/01/2008	5.00%	425,000	<b>1</b>
97 SEWER REVENUE BONDS-CLEAN WATER	08/27/1997	01/01/2000	3.00%	5,807,266	<b>2</b>
98 SEWER REVENUE BONDS-CLEAN WATER	11/04/1998	05/01/2018	2.64%	662,282	<b>3</b>
<b>Total Bonds (Account 221):</b>				<b>6,894,548</b>	

**NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT**

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

<b>Account and Description of Obligation (a and b)</b>	<b>Date of Issue (c)</b>	<b>Final Maturity Date (d)</b>	<b>Interest Rate (e)</b>	<b>Principal Amount End of Year (f)</b>	
<b>Other Long-Term Debt (224)</b>					
1995 PROMISSARY NOTE	05/10/1995	03/15/1999	9.00%	59,982	1
<b>Total for Account 224</b>				<b>59,982</b>	

**TAXES ACCRUED (ACCT. 236)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	38,286	1
<b>Accruals:</b>		
Charged water department expense	46,240	2
Charged electric department expense		3
Charged sewer department expense	621	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>46,861</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	38,286	6
Social Security taxes	3,501	7
PSC Remainder Assessment	309	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>42,096</b>	
<b>Balance end of year</b>	<b>43,051</b>	

**INTEREST ACCRUED (ACCT. 237)**

1. Report below interest accrued on each utility obligation.  
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
WATER REVENUE	5,058	28,807	29,194	4,671	1
1998 CLEAN WATER FUND	0	2,542		2,542	2
CLEAN WATER FUND	22,948	120,031	113,094	29,885	3
<b>Subtotal</b>	<b>28,006</b>	<b>151,380</b>	<b>142,288</b>	<b>37,098</b>	
<b>Advances from Municipality (223)</b>					
STATE TRUST (7/87)	0			0	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other long-Term Debt (224)</b>					
Promissary Note	7,967	6,480	10,623	3,824	5
<b>Subtotal</b>	<b>7,967</b>	<b>6,480</b>	<b>10,623</b>	<b>3,824</b>	
<b>Notes Payable (231)</b>					
None	0			0	6
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>35,973</b>	<b>157,860</b>	<b>152,911</b>	<b>40,922</b>	

**CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)**

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	1,013,140	0	0	1,458,624	0	<b>2,471,764</b>	<b>1</b>
<b>Add credits during year:</b>							
For Services						<b>0</b>	<b>2</b>
For Mains						<b>0</b>	<b>3</b>
<b>Other (specify):</b>							
Pumps for school				5,100		<b>5,100</b>	<b>4</b>
Connection fees				8,964		<b>8,964</b>	<b>5</b>
<b>Deduct charges (specify):</b>							
Removal of old WWTP from service in 1998 - amount of grant money received				575,641		<b>575,641</b>	<b>6</b>
<b>Balance End of Year</b>	<b>1,013,140</b>	<b>0</b>	<b>0</b>	<b>897,047</b>	<b>0</b>	<b>1,910,187</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						<b>0</b>	<b>7</b>



**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
Receivable from TIF	1,889,984	1
<b>Total (Acct. 123):</b>	<b>1,889,984</b>	
<b>Other Investments (124):</b>		
NONE	0	2
<b>Total (Acct. 124):</b>	<b>0</b>	
<b>Special Funds (125):</b>		
Replacement fund & sinking fund	410,152	3
Construction account	70,185	4
Reserve & redemption fund	116,619	5
Investments	301,579	6
<b>Total (Acct. 125):</b>	<b>898,535</b>	
<b>Notes Receivable (141):</b>		
NONE		7
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	67,481	8
Electric		9
Sewer (Regulated)		10
<b>Other (specify):</b>		
NONE		11
<b>Total (Acct. 142):</b>	<b>67,481</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		12
Merchandising, jobbing and contract work		13
<b>Other (specify):</b>		
NONE		14
<b>Total (Acct. 143):</b>	<b>0</b>	
<b>Receivables from Municipality (145):</b>		
True up public fire protection	27,388	15
Bills on tax roll	613	16
<b>Total (Acct. 145):</b>	<b>28,001</b>	
<b>Prepayments (165):</b>		
NONE		17
<b>Total (Acct. 165):</b>	<b>0</b>	

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)
<b>Extraordinary Property Losses (182):</b>	
NONE	18
<b>Total (Acct. 182):</b>	<b>0</b>
<b>Other Deferred Debits (183):</b>	
NONE	19
<b>Total (Acct. 183):</b>	<b>0</b>
<b>Payables to Municipality (233):</b>	
Due to TIF district	103,118    20
<b>Total (Acct. 233):</b>	<b>103,118</b>
<b>Other Deferred Credits (253):</b>	
NONE	21
<b>Total (Acct. 253):</b>	<b>0</b>

**RETURN ON RATE BASE COMPUTATION**

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

<b>Average Rate Base (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
<b>Add Average:</b>						
Utility Plant in Service	2,242,271	0	0	0	<b>2,242,271</b>	<b>1</b>
Materials and Supplies	3,135	0	0	0	<b>3,135</b>	<b>2</b>
<b>Other (specify):</b>						
Completed Construction Not Classified	217,908				<b>217,908</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation	328,812	0	0	0	<b>328,812</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
Contributions in Aid of Construction	1,013,140	0	0	0	<b>1,013,140</b>	<b>6</b>
<b>Other (specify):</b>						
NONE					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>1,121,362</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,121,362</b>	
Net Operating Income	64,870	0	0	0	<b>64,870</b>	<b>8</b>
<b>Net Operating Income as a percent of Average Net Rate Base</b>						
	<b>5.78%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>5.78%</b>	

**RETURN ON PROPRIETARY CAPITAL COMPUTATION**

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
<b>Average Proprietary Capital</b>		
Capital Paid in by Municipality	1,352,438	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	1,434,522	3
<b>Other (Specify):</b>		
NONE		4
<b>Total Average Proprietary Capital</b>	<b>2,786,960</b>	
<b>Net Income</b>		
Net Income	427,171	5
<b>Percent Return on Proprietary Capital</b>	<b>15.33%</b>	

## **IMPORTANT CHANGES DURING THE YEAR**

**Report changes of any of the following types:**

NONE

---

## FINANCIAL SECTION FOOTNOTES

---

### Identification and Ownership (Page iv)

May 18, 1999

Ms. Susan A. Peck, Clerk Treasurer  
Marshall Water And Sewer Utility  
130 South Pardee Street  
P.O. Box 45  
Marshall, WI 53559-0045

1998 Analytical Review DWCCA-3410-ELE

Dear Ms. Peck:

The Public Service Commission has completed their analytical review of your 1998 annual report. The primary purpose of our analytical review is to detect possible accounting related errors and to identify significant fluctuations from prior year's data, which are not sufficiently explained in the footnotes of your annual report. Our review did not identify any such issues. We are closing the review of your 1998 annual report.

Thank you for your efforts in preparing your 1998 annual report. If you have any questions, please feel free to contact me at (608) 266-3768.

Sincerely,

Elaine Engelke  
Financial Specialist  
Division of Water, Compliance, and Consumer Affairs

ELE:tlk:w:\compl\leege\no prob CEM.doc

---

**WATER OPERATING REVENUES & EXPENSES**

<b>Particulars (a)</b>		<b>Amounts (b)</b>	
<b>Operating Revenues</b>			
<b>Sales of Water</b>			
Sales of Water (460-467)		246,367	1
<b>Total Sales of Water</b>		<b>246,367</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470)		462	2
Other Water Revenues (474)		3,620	3
Amortization of Construction Grants (475)		0	4
<b>Total Other Operating Revenues</b>		<b>4,082</b>	
<b>Total Operating Revenues</b>		<b>250,449</b>	
<b>Operation and Maintenance Expenses</b>			
Plant Operation and Maintenance Expenses (600-660)		64,807	5
General Operating Expenses (680-690)		39,571	6
<b>Total Operation and Maintenance Expenses</b>		<b>104,378</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403)		34,961	7
Amortization Expense (404)			8
Taxes (408)		46,240	9
<b>Total Other Operating Expenses</b>		<b>81,201</b>	
<b>Total Operating Expenses</b>		<b>185,579</b>	
<b>NET OPERATING INCOME</b>		<b>64,870</b>	

**WATER OPERATING REVENUES - SALES OF WATER**

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential	2	94	174	1
Commercial				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>2</b>	<b>94</b>	<b>174</b>	
Metered Sales to General Customers (461)				
Residential	749	43,964	101,939	4
Commercial	72	29,140	39,430	5
Industrial	6	840	1,478	6
<b>Total Metered Sales to General Customers (461)</b>	<b>827</b>	<b>73,944</b>	<b>142,847</b>	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		98,491	8
Other Sales to Public Authorities (464)	11	2,863	4,855	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>841</b>	<b>76,901</b>	<b>246,367</b>	



**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

<b>Customer Name</b> <b>(a)</b>	<b>Point of Delivery</b> <b>(b)</b>	<b>Thousands of Gallons Sold</b> <b>(c)</b>	<b>Revenues</b> <b>(d)</b>
------------------------------------	--	--	-------------------------------

NONE

**OTHER OPERATING REVENUES (WATER)**

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1)	98,491	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b>		
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>98,491</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	462	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>462</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	2,317	7
<b>Other (specify):</b>		
Repairs, permits, reconnections, misc.	1,303	8
<b>Total Other Water Revenues (474)</b>	<b>3,620</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE		9
<b>Total Amortization of Construction Grants (475)</b>	<b>0</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>PLANT OPERATION AND MAINTENANCE EXPENSES</b>		
Salaries and Wages (600)	36,042	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	9,128	3
Chemicals (630)	6,100	4
Supplies and Expenses (640)	6,284	5
Repairs of Water Plant (650)	5,752	6
Transportation Expenses (660)	1,501	7
<b>Total Plant Operation and Maintenance Expenses</b>	<b>64,807</b>	
<b>GENERAL OPERATING EXPENSES</b>		
Administrative and General Salaries (680)	11,457	8
Office Supplies and Expenses (681)	4,671	9
Outside Services Employed (682)	4,854	10
Insurance Expense (684)	4,506	11
Employees Pensions and Benefits (686)	11,758	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	2,325	14
Uncollectible Accounts (690)		15
<b>Total General Operating Expenses</b>	<b>39,571</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>104,378</b>	

**TAXES (ACCT. 408 - WATER)**

When allocation of taxes is made between departments, explain method used.
--

<b>Description of Tax (a)</b>	<b>Method Used to Allocate Between Departments (b)</b>	<b>Amount (c)</b>	
Property Tax Equivalent		43,053	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		623	2
<b>Net property tax equivalent</b>		<b>42,430</b>	
Social Security		3,501	3
PSC Remainder Assessment		309	4
Other (specify): NONE			5
<b>Total tax expense</b>		<b>46,240</b>	

**PROPERTY TAX EQUIVALENT (WATER)**

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Dane				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.197000				3
County tax rate	mills		3.432000				4
Local tax rate	mills		5.254000				5
School tax rate	mills		14.114000				6
Voc. school tax rate	mills		1.458000				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>24.455000</b>				10
Less: state credit	mills		2.192000				11
<b>Net tax rate</b>	mills		<b>22.263000</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>5.254000</b>				14
<b>Combined School Tax Rate</b>	mills		<b>15.572000</b>				15
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				16
<b>Total Local &amp; School Tax</b>	mills		<b>20.826000</b>				17
<b>Total Tax Rate</b>	mills		<b>24.455000</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.851605</b>				19
<b>Total tax net of state credit</b>	mills		<b>22.263000</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>18.959282</b>				21
Utility Plant, Jan. 1	\$	2,234,567	2,234,567				22
Materials & Supplies	\$	4,007	4,007				23
<b>Subtotal</b>	\$	<b>2,238,574</b>	<b>2,238,574</b>				24
Less: Plant Outside Limits	\$	0	0				25
<b>Taxable Assets</b>	\$	<b>2,238,574</b>	<b>2,238,574</b>				26
Assessment Ratio	dec.		1.014400				27
<b>Assessed Value</b>	\$	<b>2,270,809</b>	<b>2,270,809</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>18.959282</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>43,053</b>	<b>43,053</b>				30
Tax Equivalent per 1994 PSC Report	\$	38,135					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>43,053</b>					34

**WATER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	14,200		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	23,495		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>37,695</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	17,003		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	37,741		17
Diesel Pumping Equipment (326)	13,766		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
<b>Total Pumping Plant</b>	<b>68,510</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	2,987		23
<b>Total Water Treatment Plant</b>	<b>2,987</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	21,937		24
Structures and Improvements (341)	0		25

**WATER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			14,200	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			23,495	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>37,695</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			17,003	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			37,741	17
Diesel Pumping Equipment (326)			13,766	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>68,510</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			2,987	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>2,987</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			21,937	24
Structures and Improvements (341)			0	25

**WATER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	462,722		26
Transmission and Distribution Mains (343)	1,109,875		27
Fire Mains (344)	0		28
Services (345)	295,791	1,038	29
Meters (346)	64,596	11,031	30
Hydrants (348)	133,667	1,640	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>2,088,588</b>	<b>13,709</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	1,206		35
Computer Equipment (372.1)	6,967	727	36
Transportation Equipment (373)	22,408		37
Other General Equipment (379)	6,207	1,371	38
Other Tangible Property (390)	0		39
<b>Total General Plant</b>	<b>36,788</b>	<b>2,098</b>	
<b>Total utility plant in service directly assignable</b>	<b>2,234,568</b>	<b>15,807</b>	
Common Utility Plant Allocated to Water Department	0		40
<b>Total utility plant in service</b>	<b>2,234,568</b>	<b>15,807</b>	



**WATER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Distribution Reservoirs and Standpipes (342)			<b>462,722</b>	<b>26</b>
Transmission and Distribution Mains (343)			<b>1,109,875</b>	<b>27</b>
Fire Mains (344)			<b>0</b>	<b>28</b>
Services (345)			<b>296,829</b>	<b>29</b>
Meters (346)			<b>75,627</b>	<b>30</b>
Hydrants (348)	400		<b>134,907</b>	<b>31</b>
Other Transmission and Distribution Plant (349)			<b>0</b>	<b>32</b>
<b>Total Transmission and Distribution Plant</b>	<b>400</b>	<b>0</b>	<b>2,101,897</b>	
<b>GENERAL PLANT</b>				
Land and Land Rights (370)			<b>0</b>	<b>33</b>
Structures and Improvements (371)			<b>0</b>	<b>34</b>
Office Furniture and Equipment (372)			<b>1,206</b>	<b>35</b>
Computer Equipment (372.1)			<b>7,694</b>	<b>36</b>
Transportation Equipment (373)			<b>22,408</b>	<b>37</b>
Other General Equipment (379)			<b>7,578</b>	<b>38</b>
Other Tangible Property (390)			<b>0</b>	<b>39</b>
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>38,886</b>	
<b>Total utility plant in service directly assignable</b>	<b>400</b>	<b>0</b>	<b>2,249,975</b>	
Common Utility Plant Allocated to Water Department			<b>0</b>	<b>40</b>
<b>Total utility plant in service</b>	<b>400</b>	<b>0</b>	<b>2,249,975</b>	

**SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS**

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			6,813	6,813	1
February			6,080	6,080	2
March			7,071	7,071	3
April			7,260	7,260	4
May			8,774	8,774	5
June			8,674	8,674	6
July			9,854	9,854	7
August			8,439	8,439	8
September			9,250	9,250	9
October			8,904	8,904	10
November			8,519	8,519	11
December			8,455	8,455	12
<b>Total for year</b>	<b>0</b>	<b>0</b>	<b>98,093</b>	<b>98,093</b>	
Less: Measured or estimated water used in main flushing and water treatment during year				400	13
Less: Other utility use				15,960	14
Other utility use explanation:					15
Fire department 44,601; old sewer plant 1,477,810; new - 134,623;					
New WWTP (filling tanks/flushing line 14,000,000);					
Bulk water charge 303,800					
Water pumped into distribution system				81,733	16
Less: Water sold				76,901	17
Losses and unaccounted for				4,832	18
Percent unaccounted for to the nearest whole percent (%)				6%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				536	21
Date of maximum: 6/28/1998					22
Cause of maximum:					23
Flushing during construction					
Minimum gallons pumped by all methods in any one day during reporting year				142	24
Date of minimum: 2/16/1998					25
Total KWH used for pumping for the year				111,914	26
If water is purchased:Vendor Name:					27
Point of Delivery:					28

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
HUBBELL	1	371	14	501,120	Yes	<b>1</b>
PORTER	2	800	16	720,000	Yes	<b>2</b>

**SOURCES OF WATER SUPPLY - SURFACE WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Intakes</b>			<b>Diameter in inches (e)</b>
		<b>Distance From Shore in feet (c)</b>	<b>Depth Below Surface in feet (d)</b>		
NONE					

1

**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>
Identification	1	2	1
Location	HUBBELL STREET	PORTER STREET	2
Purpose	P	P	3
Destination	D	D	4
Pump Manufacturer	LAYNE NEW	LAYNE NEW	5
Year Installed	1989	1969	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	500	600	8
Pump Motor or Standby Engine Mfr	G.E.	G.E.	10
Year Installed	1989	1969	11
Type	ELECTRIC	ELECTRIC	12
Horsepower	40	40	13

<b>Particulars (a)</b>	<b>Unit D (b)</b>	<b>Unit E (c)</b>	<b>Unit F (d)</b>
Identification			14
Location			15
Purpose			16
Destination			17
Pump Manufacturer			18
Year Installed			19
Type			20
Actual Capacity (gpm)			21
Pump Motor or Standby Engine Mfr			22
Year Installed			23
Type			24
Horsepower			25
			26

**RESERVOIRS, STANDPIPES & WATER TREATMENT**

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>
Identification number or name	2		1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		4
			5
Year constructed	1989		6
			7
Primary material (earthen, steel, concrete, other)	STEEL		8
			9
Elevation difference in feet (See Headnote 3.)	158		10
			11
Total capacity in gallons	300,000		12
<b>WATER TREATMENT PLANT</b>			13
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER		14
			15
Points of application (wellhouse, central facilities, booster station, other)	OTHER		16
			17
Filters, type (gravity, pressure, other, none)	NONE		18
			19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	122.0000		20
			21
Is a corrosion control chemical used (yes, no)?	Y		22
			23
Is water fluoridated (yes, no)?	Y		24
			25

**WATER MAINS**

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If the assessments are deferred, explain.

			Number of Feet					
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	3.000	300	0	0	0	300	1
M	D	4.000	3,598	0	0	0	3,598	2
M	D	6.000	42,409	0	0	0	42,409	3
M	D	8.000	21,724	0	0	0	21,724	4
M	D	10.000	3,671	0	0	0	3,671	5
Total Within Municipality			71,702	0	0	0	71,702	
Total Utility			71,702	0	0	0	71,702	

**WATER SERVICES**

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
  - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	481	0	0	0	481		1
M	1.000	428	0	0	0	428	93	2
M	1.250	1	0	0	0	1		3
M	1.500	20	0	0	0	20		4
M	2.000	8	0	0	0	8		5
M	3.000	2	0	0	0	2		6
M	6.000	1	0	0	0	1		7
<b>Total Utility</b>		<b>941</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>941</b>	<b>93</b>	



**METERS**

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

**Number of Utility-Owned Meters**

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.750	827	90	32	0	885	169	1
1.000	17	0	1	0	16	0	2
1.250	1	0	0	0	1	0	3
1.500	17	2	0	0	19	2	4
2.000	8	1	0	0	9	2	5
3.000	1	1	0	0	2	1	6
<b>Total:</b>	<b>871</b>	<b>94</b>	<b>33</b>	<b>0</b>	<b>932</b>	<b>174</b>	

**Classification of All Meters at End of Year by Customers**

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.750	787	44	7	4	1	42	885	1
1.000	0	16	0	0	0	0	16	2
1.250	0	1	0	0	0	0	1	3
1.500	0	12	0	1	2	4	19	4
2.000	0	2	0	6	1	0	9	5
3.000	0	1	0	1	0	0	2	6
<b>Total:</b>	<b>787</b>	<b>76</b>	<b>7</b>	<b>12</b>	<b>4</b>	<b>46</b>	<b>932</b>	

**HYDRANTS AND DISTRIBUTION SYSTEM VALVES**

1. Distinguish between fire and flushing hydrants by lead size.
  - a. Fire hydrants normally have a lead size of 6 inches or greater.
  - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	1
Within Municipality	114	2	2		114	2
<b>Total Fire Hydrants</b>	<b>114</b>	<b>2</b>	<b>2</b>	<b>0</b>	<b>114</b>	
<b>Flushing Hydrants</b>						
	0				0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year**

Number of hydrants operated during year:	114
Number of distribution system valves end of year:	114
Number of distribution valves operated during year:	114

---

## WATER OPERATING SECTION FOOTNOTES

---

### Water Utility Plant in Service (Page W-08)

Amount of additions in water services represents costs to move a service.  
Costs were financed by the utility.

---

### Meters (Page W-17)

Sufficient information needed to retire the costs associated with meters  
junked during 1998 was not available at the time of the annual audit.

---

### Hydrants and Distribution System Valves (Page W-18)

One hydrant addition was financed by the utility. The other hydrant  
addition was reimbursed to the utility. It was damaged in an accident.

---